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MEMORANDUM

TO:

SUBJECT: Delinquent Advance Account

REFERENCE:

1. It has been brought to my attention that no accounting has to date been received from you for advances received by you. As you know, current regulations require accountings to be submitted once monthly.

Alternate Paragraph 1.

1. It has been brought to my attention that no accounting has been received from you since _____. This accounting covered only the period through _____. As you know, current regulations require accountings to be submitted once monthly.

2. It is the duty of every person to whom official funds are entrusted to submit prompt and accurate accountings. This duty cannot be delegated to others, nor can its performance be delayed until a more convenient time.

3. Experience has shown that a failure to submit prompt, accurate accountings can have serious consequences for the individual himself, for other individuals in his area, and for the Agency. Frequently vital information is mislaid or forgotten, resulting in a loss to the individual of reimbursements properly due him; a failure to account makes it difficult or impossible to reconcile and audit the accounts of persons with whom the individual may have had financial dealings; and a lack of adequate records at Headquarters makes the justification for additional funds for his, and other, activities impossible. Lastly, it is to be noted that the accumulation of receipts and records in the field over a period of months constitutes a grave security hazard.

4. Accounts not balanced and accounted for promptly become increasingly difficult for both the individual and for the agency to process. In most cases, accountings can be submitted monthly (or more often) with an expenditure in time of not more than a few hours per month. Frequently they can be submitted almost from memory. Accountings for longer periods, necessitating the assembling of numerous receipts and the scouring of one's memory and notes to ascertain the disposition of missing funds or other documents take a much greater amount of time. Like any difficult task, the longer an accounting is delayed, the more difficult it becomes.

5. As stated above, an individual is personally responsible for accounting for all funds advanced to him. The existing regulations provide that "where an individual fails to submit an accounting within a reasonable period" . . . it may be

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...that such individual be charged with the full amount of all advances for which he has not satisfactorily accounted. Thereupon action shall be taken. . .to collect such amount as a debt due by the individual to the . . .Government." Salary, leave benefits, retirement, and disability compensation may be taken to satisfy this debt.

6. Accordingly, you are hereby directed to account for all sums advanced to you, or through you, not later than 15 days after receipt of this dispatch. Subsequent monthly accountings must be forwarded to Headquarters not later than the first pouch following the tenth day of the following month. In the event you are unable to account (by disbursements or by cash on hand), for all sums advanced you, you are directed to reply immediately by cable, following with a detailed explanation by pouch.

7. In your accounting, you must not only show all disbursements, but must also show (1) balances forward from your last accounting, (2) all advances received, (3) the total for which you are accountable, (4) the total of actual expenditures, (5) the total of any advances or transfers made by you, (6) the total of your actual cash on hand (by actual count), and (7) the grand total of expenditures, advances owed to you, and cash on hand (that is, the total you are accounting for).

8. If at any time in the future for any reason, you cannot submit a formal accounting; or, if due to the loss, or disappearance, or misdirection of cash or receipts, you are unable to account for all funds entrusted to your care, you should as stated above, advise Headquarters immediately by cable, stating briefly the problem. The cable should be followed, as appropriate, by a detailed explanation by pouch.

9. Your immediate reply is expected.

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SECURITY INFORMATION

TO: Chief

SUBJECT: Delinquent Advance Accounts

1. According to our records the following advances accounts are considered delinquent and it is asked that you forward a memorandum, as indicated, to the individual concerned.

	Amount	Date of Oldest	Date of Last	Remarks
<u>Name</u>	Outstanding	Open Advance	Accounting	& Recommendations

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